



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

CANCELLATION OF INTERPRETIVE STATEMENT

This announcement of the cancellation of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following Excise Tax Advisory:

**ETA 535.04.240 Alternative credit computation formula
Seasonal employment manufacturers**

This advisory explains how an employer who regularly operates only on a seasonal basis determines if the 15% employment increase requirement to receive the business and occupation (B&O) tax credit provided in Chapter 82.62 is met. This advisory is no longer needed. This issue is addressed in ETA 2018 (Alternative credit computation formula - Seasonal employment manufacturers).

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx> or a request for copies may be directed to:

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